

The Strategic Role of Accounting Information Systems in Driving Employee Performance in Islamic Banking Institutions in Indonesia

Mochamad Sumpena¹, Nurul Hikmah²

¹Sharia Economics, Institut Agama Islam Al-Hidayah Bogor, Indonesia

²Sharia Accounting, Sekolah Tinggi Ekonomi Indonesia Jakarta, Indonesia
sumpena0781@gmail.com

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ABSTRACT

The increasing digital transformation in the Islamic banking industry has created challenges for organizations to ensure that accounting information systems can effectively support employee performance. Although Islamic banks have adopted information technology to improve operational processes, the effectiveness of technology utilization depends not only on the quality of accounting information systems but also on organizational support and the ability to transform information into organizational knowledge. This study aims to examine the influence of Accounting Information System Quality and Organizational Support for Technology on Employee Performance, with Knowledge Management Capability as a mediating variable in Islamic banking institutions. This study employed a quantitative approach with an explanatory research design. Data were collected using a questionnaire with a 1–5 Likert scale from 220 employees of Islamic commercial banks and Islamic business units in Bogor City. The data were analyzed using Partial Least Squares Structural Equation Modelling (PLS-SEM) with SmartPLS 4 through measurement model assessment, structural model analysis, and mediation testing. The results indicate that Accounting Information System Quality and Organizational Support for Technology positively and significantly influence Employee Performance and Knowledge Management Capability. Furthermore, Knowledge Management Capability positively influences Employee Performance and significantly mediates the relationship between technology-related factors and employee performance. This study concludes that improving employee performance in Islamic banking requires the integration of high-quality accounting information systems, organizational technology support, and effective knowledge management capabilities.

Keywords: Accounting Information System Quality; Employee Performance; Islamic Banking; Knowledge Management Capability; Organizational Support for Technology.

INTRODUCTION

The rapid development of information technology has driven major changes across various industrial sectors, including Islamic banking. In an increasingly competitive business environment, banking institutions must not only provide financial services in accordance with sharia principles but also increase operational effectiveness through information technology [1], [2]. A key factor in supporting banking operations is the quality of the Accounting Information System (AIS), which provides accounting information accurately, relevantly, and on time, and serves as a basis for managerial decision-making [3], [4].

Accounting information systems have a strategic role because they provide information that supports planning, controlling, and evaluating organizational performance. According to [5], [6], accounting information systems collect, record, store, and process data into information useful for decision-making. In banking, high-quality accounting information systems help employees perform their duties more effectively by reducing uncertainty and improving process efficiency. Therefore, accounting information system quality is expected to contribute to improved employee performance.

In addition to information system quality, the organization's ability to manage knowledge (Knowledge Management Capability) is an important factor in improving employee performance. Knowledge is a strategic asset that allows organizations to create value through the learning process, information sharing, and the use of work experience [7], [8]. [9], [10] explained that information technology has an important role in supporting the knowledge management process because technology can facilitate the creation, storage, and distribution of knowledge in the organization. Thus, a high-quality accounting information system not only produces operational information but also strengthens the organization's ability to manage knowledge.

In the Islamic banking industry, the use of technology cannot run optimally without organizational support. Organizational Support for Technology describes the extent to which organizations provide facilities, policies, infrastructure, and management support in the use of technology [11], [12]. From the perspective of the Technology-Organisation-Environment (TOE) Framework, the success of technology implementation is influenced by the organization's readiness to provide an environment that supports technology use [13], [14]. Organizational support for technology allows employees to adapt more easily to digital systems and improves the organization's ability to develop knowledge-based processes [15].

Although previous studies have extensively examined the relationship between information technology, accounting information systems, and organizational performance, most studies have primarily focused on the direct effect of technology adoption or system quality on performance outcomes. Previous research has demonstrated that accounting information systems can improve organizational effectiveness by providing reliable information and supporting operational processes. However, these studies have provided limited explanation of the underlying mechanism through which technology resources are transformed into improved employee performance, particularly through knowledge management capability. In addition, studies examining the role of organizational

support for technology in strengthening knowledge management processes within Islamic banking institutions remain limited.

Therefore, this study contributes to the existing literature by developing an integrated research model that examines the combined effects of Accounting Information System Quality and Organizational Support for Technology on Employee Performance through Knowledge Management Capability as a mediating mechanism. Unlike previous studies that mainly analyze direct relationships, this research highlights how technological resources and organizational support can be converted into valuable organizational knowledge to enhance employee performance. Furthermore, this study extends the discussion of accounting information systems by applying this integrated perspective within the Islamic banking sector, where digital transformation and knowledge-based capabilities are increasingly important for improving operational effectiveness. Thus, this study aims to analyze the influence of Accounting Information System Quality and Organizational Support for Technology on Employee Performance, with Knowledge Management Capability as a mediating variable in Islamic banking institutions [16].

METHOD

This study uses a quantitative approach (quantitative research) with an explanatory research design [17]. The quantitative approach tests relationships between variables through numerical data measurement and statistical analysis. Meanwhile, explanatory research aims to explain cause-and-effect relationships between constructs based on theory and previous research [18]. In this study, this approach was used to analyze the influence of Accounting Information System Quality (AISQ) and Organisational Support for Technology (OST) on Employee Performance (EP), with Knowledge Management Capability (KMC) as a mediating variable. The hypotheses of this study are as follows:

H1: Accounting Information System Quality positively affects Employee Performance.

Accounting information system quality plays an important role in supporting employee work activities by providing accurate, relevant, and easy-to-use information. A quality information system helps employees complete work faster, reduce errors, and make decisions more effectively. According to [19], system quality and information quality are the main factors determining the success of information systems because both affect the benefits users obtain. Research by [20] shows that accounting information system quality is positively related to organizational performance because an effective system improves the efficiency of work processes.

H2: Accounting Information System Quality has a positive effect on Knowledge Management Capability.

Table 1. Accounting Information System Quality (AISQ) Indicators

Code	Statement
AISQ1	The accounting information system used in my organization provides accurate information according to my work requirements.
AISQ2	The accounting information system used in my organization is easy to understand and easy for users to operate.
AISQ3	The accounting information system provides information promptly when needed during work processes.
AISQ4	The accounting information system has features suitable for job requirements and organizational operational activities.
AISQ5	The accounting information system used in my organization is reliable in supporting the decision-making process.

Source: Adapted from [19]

The accounting information system not only functions as a transaction recording tool, but also as a source of information that supports the organization's learning process. The system-generated information can be developed into knowledge through collecting, storing, and exchanging information among members of the organization. [21] explained that information technology plays an enabling role in the knowledge management process because it allows organizations to manage knowledge more systematically. Thus, the higher the quality of the accounting information system, the better the organization can manage available knowledge.

H3: Organizational Support for Technology has a positive effect on Knowledge Management Capability.

Organizational support for technology is an important factor in the success of knowledge management. Organizations that provide technology infrastructure, training, and management support will create an environment that supports the process of sharing and utilizing knowledge [22]. According to [23], an organization's technological capabilities are one of the important elements in building knowledge management capability because technology provides a means to acquire and disseminate knowledge. Therefore, the greater the organization's support for technology, the stronger the organization's ability to manage knowledge.

Table 2. Organizational Support for Technology (OST) Indicators

Code	Statement
OST1	My organization provides adequate technological facilities to support my work.
OST2	My organization provides sufficient support in using information technology to complete my tasks.
OST3	My organization provides training or learning opportunities related to the technology used in my work.
OST4	The organization's management encourages employees to utilize technology to improve work effectiveness.
OST5	My organization assists when I experience difficulties in using information technology.

Source: Adapted from [23]

H4: Knowledge Management Capability positively affects Employee Performance.

Knowledge Management Capability allows organizations to optimize the use of knowledge as a strategic resource. Employees who have access to organizational information and knowledge will be better able to get work done, innovate, and increase productivity [24]. [8], stating that knowledge management capabilities have a positive relationship with organizational performance because knowledge helps organizations improve effectiveness and competitiveness.

Table 3. Knowledge Management Capability (KMC) Indicators

Code	Statement
KMC1	My organization can acquire and develop knowledge required for work activities.
KMC2	My organization provides mechanisms to store and manage knowledge possessed by employees.
KMC3	Employees in my organization share knowledge and experiences to complete work tasks.
KMC4	My organization is able to utilize available knowledge to improve work processes and employee performance.

Source: Adapted from [8]

Table 4. Employee Performance (EP) Indicators

Code	Statement
EP1	I am able to complete my work according to the quality standards established by the organization.
EP2	I am able to complete my work according to the targets assigned by the organization.
EP3	I can complete my tasks with few errors.
EP4	I can complete my work within the specified time.
EP5	I can work effectively by using available resources to complete my tasks.
EP6	I am able to improve the quality of my work through the utilization of available technology and knowledge.

Source: Adapted from [25]

H5: Knowledge Management Capability mediates the relationship between Accounting Information System Quality and Employee Performance.

Accounting information system quality can directly improve employee performance, but it can also do so through the organization's ability to convert information into valuable knowledge. A quality information system provides information, while knowledge management capability enables employees to use it effectively [26]. Research [25] shows that knowledge management capabilities are an important mechanism in connecting organizational resources to performance improvement.

H6: Knowledge Management Capability mediates the relationship between Organizational Support for Technology and Employee Performance.

In addition, organizational support for technology is also expected to improve employee performance through strengthening knowledge management capabilities. A supportive technology environment allows organizations to develop knowledge sharing and utilization processes more effectively. The research analysis used Partial Least Squares Structural Equation Modelling (PLS-SEM) because it can

analyze complex relationships between latent constructs and is suitable for models involving mediation variables. PLS-SEM is also more flexible regarding sample size and data distribution than the covariance-based SEM approach [27].

The population in this study comprises employees of Islamic commercial banks and Islamic business units in Bogor City, including employees of Islamic banking institutions such as Bank Syariah Indonesia (BSI) and Bank Muamalat Indonesia. The study selected respondents based on their involvement in operational activities, use of information systems, organizational knowledge management, and decision-making in the work environment [28]. The criteria for respondents in this study include Accounting Staff, Finance Staff, Operation Staff, IT Support, Branch Employees, and managerial level (see Table 5). The study uses purposive sampling, selecting respondents based on characteristics relevant to the research objectives.

Table 5. Respondent Profile Based on Job Position

Job Position	Description of Role	Number of Respondents	Percentage
Accounting Staff	Employees responsible for financial recording, accounting processes, financial reporting, and utilization of accounting information systems.	35	15.9%
Finance Staff	Employees involved in financial management, budgeting, financial analysis, and processing financial transactions.	30	13.6%
Operation Staff	Employees responsible for daily banking operations, transaction processing, and operational activities supported by information systems.	55	25.0%
IT Support	Employees responsible for managing IT infrastructure, maintaining systems, and providing technical assistance to users.	25	11.4%
Branch Employees	Frontline and branch-level employees who utilize banking systems to perform customer services and operational tasks.	55	25.0%
Managerial Level	Managers or supervisors involved in decision-making, technology implementation, and organizational knowledge management.	20	9.1%
Total		220	100%

Source: Data Processed by Authors

The respondents in this study were selected based on their involvement in organizational activities related to accounting information systems, technology utilization, knowledge management processes, and employee performance evaluation. The respondent criteria included Accounting Staff, Finance Staff, Operations Staff, IT Support, Branch Employees, and managerial-level employees. These groups were selected because they represent employees who directly interact with accounting information systems, utilize organizational technology resources,

participate in knowledge-sharing activities, and contribute to operational decision-making processes. A total of 220 respondents participated in this study, consisting of 35 Accounting Staff (15.9%), 30 Finance Staff (13.6%), 55 Operation Staff (25.0%), 25 IT Support employees (11.4%), 55 Branch Employees (25.0%), and 20 managerial-level employees (9.1%).

This study used 220 respondents. This number is considered adequate for analysis using PLS-SEM because this method can be used effectively in studies with complex structural models and involving several latent constructs [27]. The research instrument used a structured questionnaire with a 5-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree) [29]. The research instrument was developed based on indicators for each research construct: Accounting Information System Quality, Employee Performance, Knowledge Management Capability, and Organisational Support for Technology.

The research data was analyzed using SmartPLS 4 software. The analysis was carried out in two main stages, namely measurement model evaluation and structural model evaluation. Measurement model evaluation tested construct validity and reliability using outer loadings, Cronbach's Alpha, Composite Reliability, Average Variance Extracted (AVE), and discriminant validity.

Furthermore, the structural model was evaluated to test relationships between variables using path coefficient values, T-Statistics, P-Values, R^2 , f^2 effect size, Q^2 predictive relevance, and Standardised Root Mean Square Residual (SRMR). Hypothesis testing was conducted using a bootstrapping procedure in SmartPLS 4 to determine the significance level of the relationships between constructs. In addition, this study also conducted a mediation analysis to examine the role of Knowledge Management Capability as a mediator variable in the relationship between Accounting Information System Quality and Organizational Support for Technology to Employee Performance. The mediation analysis evaluated the direct, indirect, and total effects according to PLS-SEM recommendations [27].

RESULTS AND DISCUSSION

Research Results

This study used Partial Least Squares Structural Equation Modelling (PLS-SEM) with SmartPLS 4 to test the relationships among Accounting Information System Quality (AISQ), Organisational Support for Technology (OST), Knowledge Management Capability (KMC), and Employee Performance (EP). The analysis was carried out in two stages: evaluating the measurement model to assess construct quality and evaluating the structural model to test relationships between variables and the influence of mediation. The PLS-SEM approach was chosen because it can analyze complex research models with several latent constructs and is suitable for testing predictive relationships between variables [27].

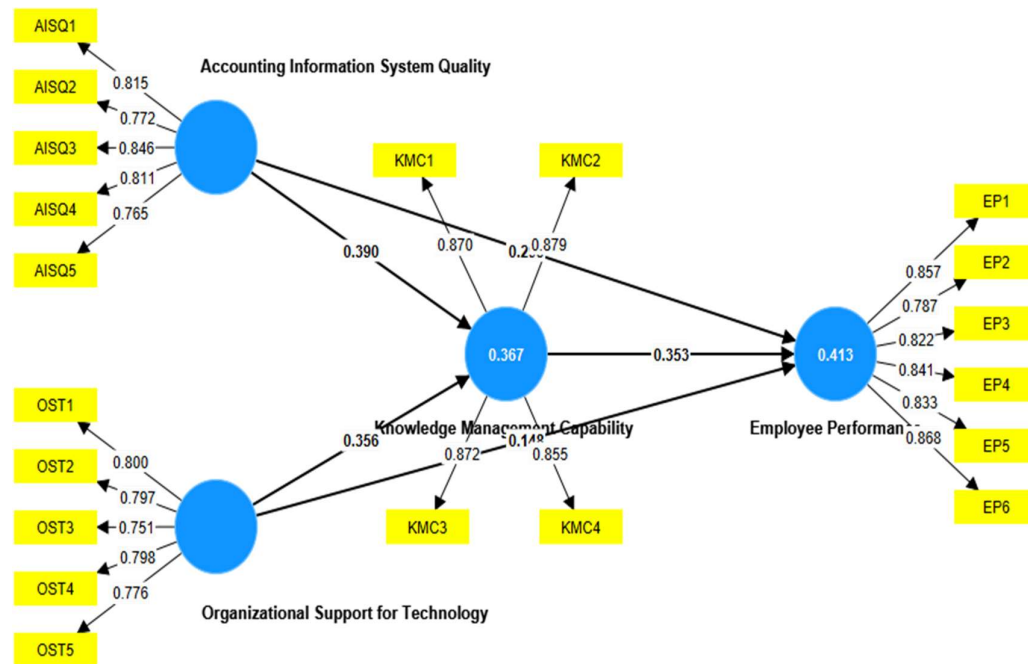


Figure 1. PLS-SEM Results

Evaluation of Measurement Model

Table 6. Measurement Model Assessment Results

Construct	Indicators (Outer Loading)	Cronbach's Alpha	Composite Reliability (rho_C)	AVE	HTMT Results
Accounting Information System Quality (AISQ)	AISQ1 = 0.815 AISQ2 = 0.772 AISQ3 = 0.846 AISQ4 = 0.811 AISQ5 = 0.765	0.861	0.900	0.644	AISQ-EP = 0.579 AISQ-KMC = 0.572 AISQ-OST = 0.362
Employee Performance (EP)	EP1 = 0.857 EP2 = 0.787 EP3 = 0.822 EP4 = 0.841 EP5 = 0.833 EP6 = 0.868	0.913	0.932	0.697	EP-KMC = 0.629 EP-OST = 0.455
Knowledge Management Capability (KMC)	KMC1 = 0.870 KMC2 = 0.879 KMC3 = 0.872 KMC4 = 0.855	0.892	0.925	0.755	KMC-OST = 0.549
Organizational Support for Technology (OST)	OST1 = 0.800 OST2 = 0.797 OST3 = 0.751 OST4 = 0.798 OST5 = 0.776	0.845	0.889	0.616	—

The outer loading test showed that all indicators had loadings above the minimum threshold of 0.70, so all indicators met the convergent validity criteria. The Accounting Information System Quality construct had outer loadings between

0.765–0.846, the Employee Performance construct between 0.787–0.868, the Knowledge Management Capability construct between 0.855–0.879, and the Organisational Support for Technology construct between 0.751–0.800. These results show that the indicators represent their respective constructs well.

Construct reliability testing showed that all variables had Cronbach's Alpha and Composite Reliability (ρ_c) values above 0.70. AISQ constructs had a Cronbach's Alpha of 0.861, a Composite Reliability of 0.900, and an AVE of 0.644. Employee Performance had a Cronbach's Alpha of 0.913, a Composite Reliability of 0.932, and an AVE of 0.697. The Knowledge Management Capability construct had a Cronbach's alpha of 0.892, a Composite Reliability of 0.925, and an AVE of 0.755. Meanwhile, Organizational Support for Technology had a Cronbach's Alpha of 0.845, a Composite Reliability of 0.889, and an AVE of 0.616. These values indicate that the construct meets the criteria for convergent reliability and validity [27].

In addition, discriminant validity testing using the Heterotrait-Monotrait Ratio (HTMT) approach showed that all HTMT values were below the recommended limit of 0.90. This indicates that each construct has adequate conceptual differences and can explain the research phenomenon differently.

Evaluation of Structural Model

Table 7. Structural Model Assessment Results

Assessment	Construct / Relationship	Value
R-Square (R^2)	Employee Performance	0.413
	Employee Performance (Adjusted R^2)	0.404
	Knowledge Management Capability	0.367
	Knowledge Management Capability (Adjusted R^2)	0.361
F-Square (f^2)	Accounting Information System Quality $\rightarrow$ Employee Performance	0.108
	Accounting Information System Quality $\rightarrow$ Knowledge Management Capability	0.217
	Knowledge Management Capability $\rightarrow$ Employee Performance	0.134
	Organizational Support for Technology $\rightarrow$ Employee Performance	0.028
	Organizational Support for Technology $\rightarrow$ Knowledge Management Capability	0.180
	Accounting Information System Quality	0.000
	Employee Performance	0.279
	Knowledge Management Capability	0.272
Q ² Predictive Relevance	Organizational Support for Technology	0.000
	Saturated Model	0.053
	Estimated Model	0.053

The structural model test results showed that the R^2 for Employee Performance was 0.413, meaning that Accounting Information System Quality, Knowledge Management Capability, and Organisational Support for Technology explain 41.3% of the variation in Employee Performance. Furthermore, the R^2 value for Knowledge Management Capability was 0.367, indicating that 36.7% of KMC variation is explained by Accounting Information System Quality and Organisational Support for Technology.

The effect size value (f^2) showed that Accounting Information System Quality had a small to moderate effect on Employee Performance ($f^2 = 0.108$) and a moderate influence on Knowledge Management Capability ($f^2 = 0.217$). Knowledge Management Capability affected Employee Performance ($f^2 = 0.134$). Meanwhile, Organizational Support for Technology had a small influence on Employee Performance ($f^2 = 0.028$) and a moderate influence on Knowledge Management Capability ($f^2 = 0.180$).

Based on the Q^2 predictive relevance value, Employee Performance has a Q^2 value of 0.279 and Knowledge Management Capability has 0.272, indicating that the research model has good predictive ability for the endogenous constructs. The model evaluation showed an SRMR of 0.053, indicating that the research model has a good level of fit. This value is below the recommended limit of 0.08, so the model is acceptable for explaining the relationships among the research constructs [27].

Hypothesis Testing and Mediation Analysis

Table 8. Structural Relationship Testing

Hypothesized Relationships	Type of Effect	Path Coefficient (β)	t-value	p-value	Remarks
H1 Accounting Information System Quality → Employee Performance	Direct Effect	0.293	4.760	0.000	Supported
H2 Accounting Information System Quality → Knowledge Management Capability	Direct Effect	0.390	7.688	0.000	Supported
H3 Knowledge Management Capability → Employee Performance	Direct Effect	0.353	6.201	0.000	Supported
H4 Organizational Support for Technology → Employee Performance	Direct Effect	0.148	2.543	0.011	Supported
H5 Organizational Support for Technology → Knowledge Management Capability	Direct Effect	0.356	6.757	0.000	Supported
H6 Accounting Information System Quality → Knowledge Management Capability → Employee Performance	Indirect Effect (Mediation)	0.138	5.090	0.000	Supported
H7 Organizational Support for Technology → Knowledge Management Capability → Employee Performance	Indirect Effect (Mediation)	0.126	4.264	0.000	Supported

The structural pathway test results showed that all relationships between variables were positive and significant. Accounting Information System Quality positively affected Employee Performance (path coefficient = 0.293, $t = 4.760$, $p = 0.000$). In addition, AISQ positively affected Knowledge Management Capability (coefficient = 0.390, $t = 7.688$, $p = 0.000$). Furthermore, Knowledge Management Capability positively affected Employee Performance (path coefficient = 0.353, $t = 6.201$, $p = 0.000$). Organisational Support for Technology also positively affected

Employee Performance, with a coefficient of 0.148, T-statistic of 2.543, and p-value of 0.011. In addition, OST affected KMC (coefficient = 0.356, T-statistic = 6.757, p-value = 0.000).

Mediation analysis shows that Knowledge Management Capability mediates the relationship between technology variables and employee performance. The indirect effect of Accounting Information System Quality on Employee Performance through Knowledge Management Capability has a coefficient of 0.138, a T-statistic of 5.090, and a p-value of 0.000. Meanwhile, the indirect influence of Organizational Support for Technology on Employee Performance through Knowledge Management Capability has a coefficient value of 0.126 with a T-statistic of 4.264 and a p-value of 0.000. These results show that improving information system quality and organizational technology support can improve employee performance by strengthening organizational knowledge management capabilities.

Discussion

The results of the study show that Accounting Information System Quality (AISQ), Organizational Support for Technology (OST), and Knowledge Management Capability (KMC) have an important role in improving Employee Performance (EP) in the Islamic banking sector. The findings show that accounting information systems not only support administrative activities but also serve as an organizational resource that improves employee effectiveness by providing accurate, relevant, and easy-to-use information. This perspective aligns with the Resource-Based View (RBV), which explains that organizations' ability to manage internal resources, including information technology and knowledge, can create a competitive advantage and improve organizational performance [16].

The first finding shows that Accounting Information System Quality has a positive and significant effect on Employee Performance. These results indicate that the higher the quality of the accounting information system implemented by Islamic banks, the better employees' ability to complete their work. A quality information system allows employees to obtain financial information quickly, accurately, and reliably, supporting the decision-making process and improving work efficiency. The results of this study strengthen the research conducted by [20] which found that the quality of accounting information systems has a positive relationship with organizational performance because an effective information system is able to improve information quality and support operational activities. In addition, research [19] explains that using a good information system can increase employee productivity and effectiveness by providing easy access to needed information.

Furthermore, this study found that Accounting Information System Quality positively affects Knowledge Management Capability. The findings show that accounting information systems not only play a role in processing transaction data, but also support the process of creating, storing, and disseminating knowledge in organizations. In the context of Islamic banking, an integrated information system helps employees in gaining organizational experience, information, and learning that can be used to improve knowledge management capabilities. This result is in line with research [21] which states that information technology has an important

role in supporting the knowledge management process through the storage and distribution of organizational knowledge.

This study also shows that Knowledge Management Capability has a positive and significant effect on Employee Performance. This shows that the organization's ability to manage knowledge is an important factor in improving employee performance. Employees who have access to organizational knowledge, work experience, and information-sharing mechanisms will be more likely to complete tasks, adapt to changes, and improve service quality. These findings support research [8] which explains that knowledge management skills can increase organizational effectiveness because knowledge is a strategic asset in supporting innovation and performance improvement.

In addition, the results of the study show that Organizational Support for Technology has a positive effect on Employee Performance. This finding explains that organizational support for the use of technology, such as the provision of technology facilities, management support, and a work environment that supports digitalization, can improve employees' ability to use technology to complete work. The results of this study are consistent with the Technology-Organization-Environment (TOE) theory which explains that the success of technology adoption in organizations is not only influenced by technological aspects, but also the organization's internal readiness in providing support for the use of technology [13], [14].

Furthermore, this study found that Organizational Support for Technology has a positive effect on Knowledge Management Capability. This shows that technological support from organizations is an important factor in building knowledge management capability. Adequate technology infrastructure allows the process of storing, exchanging, and utilizing knowledge to run more effectively. These findings reinforce the research [23] which states that organizational technology capabilities are one of the main factors that support the success of knowledge management capability.

The results of the mediation analysis showed that Knowledge Management Capability was able to mediate the relationship between Accounting Information System Quality and Organizational Support for Technology and Employee Performance. These findings show that the existence of technology alone is not enough to improve employee performance, but needs to be supported by the organization's ability to manage and utilize the knowledge generated from the technology. In other words, a quality information system and organizational technology support will have a greater impact when the organization can convert information into knowledge that can be used by employees [25].

The findings on the mediating role of Knowledge Management Capability reinforce the research [25], which explains that knowledge management capabilities are an important mechanism that connects technology resources to improving organizational performance. Organizations that are able to integrate information technology with knowledge sharing processes will have a greater ability to improve employee competence and productivity.

This study provides empirical evidence that improving employee performance in Islamic banking does not only depend on the quality of the

technology used, but also on the organization's ability to manage the knowledge derived from the technology. Therefore, the development of a quality accounting information system needs to be accompanied by organizational support for technology and knowledge management strategies so that the benefits of technology can be translated into continuous improvement of employee performance.

CONCLUSION

This study aims to analyze the influence of Accounting Information System Quality (AISQ) and Organizational Support for Technology (OST) on Employee Performance (EP) with Knowledge Management Capability (KMC) as a mediating variable in the context of Islamic banking. Based on the results of the analysis using the Partial Least Squares Structural Equation Modelling (PLS-SEM) approach, this study shows that the quality of accounting information systems positively and significantly influences employee performance. This shows that a high-quality information system can increase work effectiveness by providing accurate, relevant, and supportive information for decision-making.

In addition, the results of the study prove that Accounting Information System Quality and Organizational Support for Technology have a positive influence on Knowledge Management Capability. These findings show that the success of the use of technology in the organization does not only depend on the existence of the system, but also on the organization's ability to manage, share, and utilize the knowledge generated from the technology. Furthermore, Knowledge Management Capability has been proven to have a positive effect on Employee Performance, which shows that the organization's ability to manage knowledge is an important factor in increasing employee productivity and effectiveness.

The results of the mediation analysis also show that Knowledge Management Capability plays a mediating role in the relationship between Accounting Information System Quality and Organizational Support for Technology to Employee Performance. Thus, improving employee performance in Islamic banking can be achieved through a combination of information technology development, organizational support, and strengthening the knowledge management culture.

Theoretically, this study contributes by expanding the literature on Accounting Information System (AIS) through the integration of the Knowledge Management perspective in explaining the mechanism of improving employee performance in sharia-based organizations. This research shows that information technology not only functions as an operational tool, but also as a strategic resource that can improve the organization's ability to create, store, and share knowledge. Practically, this research provides implications for Islamic bank management in designing strategies to improve employee performance. Organizations need to improve the quality of accounting information systems to be able to provide fast, accurate, and easy-to-use information. In addition, Islamic banks need to improve employee competencies through technology training and knowledge management skills development. Management also needs to build a culture of knowledge sharing

so that information and work experience can be optimally utilized to support innovation and improve organizational performance sustainably.

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